



# भारत का राजपत्र

## The Gazette of India

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इस भाग में खिल पृष्ठ संख्या दी जाती है जिससे कि यह कलम संकलन  
के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

### MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 23rd August, 1984/Bhadra 1, 1906 (Saka)

The following Act of Parliament received the assent of the President on  
the 23rd August, 1984, and is hereby published for general information:—

### THE ESTATE DUTY (AMENDMENT) ACT, 1984

No. 53 OF 1984

[23rd August, 1984]

An Act further to amend the Estate Duty Act, 1953.

Be it enacted by Parliament in the Thirty-fifth Year of the Republic of  
India as follows:—

1. This Act may be called the Estate Duty (Amendment) Act, 1984. Short title.
2. In section 5A of the Estate Duty Act, 1953 (hereinafter referred to as the principal Act), after sub-section (2B), the following sub-section shall be inserted, namely:— Amend-  
ment of  
section  
5A.

"(2C) The amendments made to this Act by sections 3 to 3 of the Estate Duty (Amendment) Act, 1984, shall apply to estate duty in respect of agricultural lands situate in the territories comprised in—

(2) the States of Assam, Bihar, Gujarat, Haryana, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Orissa and Tamil Nadu and all the Union territories, on the

expiration of two months from the date on which the said Act received the assent of the President; and

(b) any other States in respect whereof resolutions have been passed by the Legislatures of those States adopting the proposals with respect to such amendments or the said amendments, as the case may be, under clause (1) of article 252 of the Constitution, on the expiration of four months from the date of such adoption".

Inser-  
tion of  
new  
section  
5B.

Act to  
cease to  
apply to  
estate  
duty in  
respect  
of agri-  
cultural  
land.

Amend-  
ment of  
section  
34.

Amend-  
ment of  
section  
85.

3. After section 5A of the principal Act, the following section shall be inserted, namely:—

"5B. Notwithstanding anything contained in section 5, this Act shall cease to apply to the levy of estate duty in respect of agricultural land.".

4. In section 34 of the principal Act,---

(a) in sub-section (1),—

(i) in clause (a), the word "and" shall be inserted at the end;  
(ii) clause (b) shall be omitted;

(b) in the *Explanation* below sub-section (2), clause (ii) shall be omitted.

5. In section 85 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.".

R. V. S. PERI SASTRI,  
Secy. to the Govt. of India.